

North Carolina State Board of Certified Public Accountant Examiners

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INSTRUCTIONS FOR AMENDING DOMESTIC CPA FIRM NAME

Individual Practitioner

To amend name of an individual practitioner firm, send the Board the following:

- Letter to the Board indicating the change(s) to the CPA firm name; and
- Photocopy of marriage certificate or divorce decree, if applicable

Professional Corporation or Professional Limited Liability Company

To amend name of a professional corporation or professional limited liability company, send the Board the following:

- Two exact copies of the *Articles of Amendment* (from Secretary of State web site, www.sosnc.com);
- Fee for the Secretary of State (from Secretary of State web site, www.sosnc.com);
- Two copies of the proposed CPA firm letterhead; and
- Letter stating the names, CPA certificate numbers, and percentage of ownership/number of shares owned before and after the name change (see example below)

NOTE: The Board staff will mail all forms and fees directly to the Secretary of State

Example:

Name change from *John Doe, CPA, P.A.* to *Doe & Earp, CPAs, P.A.*

Before amendment:

John Doe, CPA #123456	200 shares
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After amendment:

John Doe, CPA #123456	100 shares
Wyatt Earp, CPA #654321	100 shares

Partnership or Limited Liability Partnership

To amend name of a partnership or limited liability partnership, send the Board the following:

- Letter stating the amended CPA firm name;
- List of partner names, CPA certificate numbers, and percentage of ownership before and after the name change (see example above);
- Two copies of the proposed CPA firm letterhead; and
- Two exact copies of the *Certificate of Amendment for Limited Liability Partnership* (from Secretary of State web site, www.sosnc.com)

NOTE: The Board staff will mail all forms and fees directly to the Secretary of State

NON-CPA OWNERSHIP: If your firm plans to admit a non-CPA owner, you must also provide that person's name, home address, home telephone number, and social security number, in addition to the information requested above. Note that non-CPAs may not own more than 49% of any CPA firm and no non-CPA's name may be included in the firm name.